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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

MARCAL PAPER MILLS, INC.,

Debtor.

Case No. 06-21886 (MS)

Chapter 11

CERTIFICATION OF SERVICE

PETER CALHOUN, of full age, certifies as follows:

I am a Paralegal employed with the firm of Sills Cummis & Gross P.C., attorneys for Marcal Paper Mills, LLC.

On July 26, 2010, the following documents were filed electronically with the United States Bankruptcy Court for the District of New Jersey:

1. Notice of Omnibus Objection (Twelfth) of Marcal Paper Mills, LLC to Certain Satisfied and/or Released Claims pursuant to 11 U.S.C. § 502 and Fed. R. Bankr. P. 3007;
2. Twelfth Omnibus Objection; and
3. Proposed Order.

In addition to the parties that were served electronically with a Notice of Electronic Filing by the Court, the parties on the attached service list were served on July 26, 2010 via First Class mail.

I certify that the foregoing statements made by me are true. I understand that if any of the foregoing statements by me are willfully false, I am subject to punishment.

Dated: July 26, 2010



PETER CALHOUN

**Marcal Paper Mills, Inc.
Case No. 06-21886-MS**

Via First Class Mail

12th Omn. Obj. Service List

Joe Anderson
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Englewood, NJ 07631

Joseph Benanti
16 Rugby Rd..
Cedar Grove, NJ 07009

David Freeswick
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